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COMPLIANCE IS MANDATORY

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Request Notification of Change

(NASA Only)

Subject: Payroll

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1. Purpose

This NASA Procedural Requirements (NPR) document provides general principles, standards, policies, and procedures to assure compliance with statutory and regulatory requirements for the pay, leave, and allowances of National Aeronautics and Space Administration (NASA) employees. Subjects cover supplement existing regulations by complementing Office of Management and Budget (OMB), Office of Personnel Management (OPM), Government Accountability Office (GAO), Treasury regulation, and other authorities as cited in the Authorities Section.

P.2. Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3. Authority

- a. 5 U.S.C. Chapter 55, Pay Administration
- b. 5 U.S.C. § 552a, The Privacy Act of 1974
- c. 5 U.S.C. § 5304, Locality-based Comparability Payments
- d. 5 U.S.C. § 5343, Prevailing Rate Determinations
- e. 5 U.S.C. § 5504, Biweekly Pay Periods; Computation Of Pay
- f. 5 U.S.C. § 5514, Installment Deduction for Indebtedness to the United States
- g. 5 U.S.C. § 5516, Withholding District of Columbia Income Taxes
- h. 5 U.S.C. § 5517, Withholding State Income Taxes
- i. 5 U.S.C. § 5520, Withholding of City or County Income or Employment Taxes
- j. 5 U.S.C. § 5545, Night, Standby, Irregular, and Hazardous Duty Differential.
- k. 5 U.S.C. § 5551, Lump-Sum Payment for Accumulated and Accrued Leave on Separation
- I. 5 U.S.C. § 5552, Lump-Sum Payment for Accumulated and Accrued Leave on Entering Active Duty; Election.
- m. 5 U.S.C. § 5595, Severance Pay.
- n. 5 U.S.C. § 5596, Back Pay Due to Unjustified Personnel Action

- o. 5 U.S.C. § 5753, Recruitment and Relocation Bonuses
- p. 5 U.S.C. § 5754, Retention Allowances
- q. 5 USC § 5901, Uniform Allowances
- r. 5 USC § 5902, Increase in Maximum Uniform Allowance
- s. 5 USC § 6304, Annual Leave, Accumulation
- t. 5 USC Chapter 71, Labor Management Relations
- u. 5 USC Chapter 81, The Federal Employees' Compensation Act (FECA), as amended
- v. 5 USC §§ 83-84, Federal Employees Retirement System
- w. 5 USC § 8432, Contributions
- x. 5 USC Chapter 85, Employees General
- y. 5 USC Chapter 87, Life Insurance
- z. 5 USC Chapter 89, Health Insurance
- aa. 11 USC Appendix A, Bankruptcy Rules
- bb. 26 USC Chapter 21, Federal Insurance Contributions Act (FICA)
- cc. 26 U.S.C. § 3102, Deduction of Tax from Wages
- dd. 26 USC § 6331, Levy and Distraint and Property Exempt from Levy
- ee. 26 USC § 6334, Property Exempt From Levy
- ff. 42 USC § 659, Consent By United States To Income Withholding, Garnishment, And Similar Proceedings For Enforcement Of Child Support And Alimony Obligations
- gg. Overseas Differentials and Allowances Act, Public Law 86-707 (5 U.S.C. Chapter 59, Subchapter III).
- hh. Allotments and Assignments from Federal Employees, 5 Code of Federal Regulations (CFR) §§ 550 (Subpart C) and 550.341
- ii. Claims for Compensation under the Federal Employees' Compensation Act, as amended, 20 CFR § 10
- jj. Criteria for Establishing Appropriated Fund Wage Areas, 5 CFR § 32.211 kk. The Debt Collection Improvement Act of 1996 and 31 CFR 208
- II. Federal Employees Retirement System--General Administration, 5 CFR § 841
- mm. Order of Precedence When There is Insufficient Pay to Cover All Deductions, 5 CFR § 550.313
- nn. National Archives and Records Administration, 36 CFR §§ 1200 through 1290
- oo. Pay Administration, 5 CFR § 550
- pp. Pay administration under the Fair Labor Standards Act, 5 CFR § 551
- qq. Relationship to additional pay payable under other statutes, 5 CFR § 550.907
- rr. Retirement, 5 CFR § 831
- ss. Time Limit for Use of Restored Annual Leave, 5 CFR § 630.306
- tt. Unemployment Compensation for Federal Civilian Employees, 20 CFR Part 609
- uu. OMB Circular No A-11, Preparation, Submission and Execution of the Budget
- vv. OMB Circular No A-94, Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs
- ww. OMB Circular No A-123, Management's Accountability and Control
- xx. OMB Circular No A-127, Financial Management Systems
- yy. Allotments and Assignments for Pay, I TFM Part 3, Chapter 7000
- zz. Purchasing US Savings Bonds, Series EE and I, Through the Voluntary Payroll Savings Plan (T/L 613), I Treasury Financial Manual (TFM) Part 3, Chapter 6000

- aaa. Government Auditing Standards (2003 Revision), GAO-03-673G
- bbb. Joint Financial Management Improvement Program, Human Resources & Payroll Systems
- ccc. National Archives and Records Administration (NARA) General Records Schedule (GRS) -Transmittal 10 transmits GRS 2
- ddd. Statement on Auditing Standards 70 (SAS 70), Service Organizations
- eee. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4. Applicable Documents

- a. NPD 8730.5, "NASA Quality Assurance Program Policy"
- b. NASA Procedural Requirement (NPR) 3530.1, "Pay Policy and Allowances"

P.5. Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6. Cancellation

None.

/S/

Terry Bowie

NASA Deputy Chief Financial Officer

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